

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 08.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19297 of 2016

1 M/s.Globe Ecologistics Pvt.Ltd
Rep.by its Vice President
33/17 Thambu Chetty Street
Lakshmi Towers, 3rd Floor
Chennai. [PETITIONER]

Vs

1 The Principal Secretary/
Commissioner of Commercial Taxes
Ezhilagam, Chepauk,
Chennai.
2 The Deputy Commercial Tax Officer
Pattanur Checkpost, Morattandi
Villupuram District. [RESPONDENTS]

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of mandamus to direct the 1st respondent to consider the Representation of the petitioner dated 08.04.2016 and sanction the refund of an amount of Rs.74, 250/- (Rupees Seventy Four Thousand Two Hundred and Fifty) paid by him for release of the goods.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.Manokaran Sundaram
Additional Government Pleader

ORDER

Heard Mr.Adithya Reddy, learned Counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned counsel appearing on behalf of the respondents and with the consent of learned counsel appearing on either side, this writ petition is taken up for final disposal.

2.The petitioner who is a Transporter, had transported certain goods from Nagpur to Puducherry. The vehicle was detained at the Pattanur Check Post by the second respondent on

the ground that the goods were liable to be sold within the State of Tamil nadu 0and accordingly, the Goods Detention Notice was issued.

3.The petitioner who is a Transporter and not an assessee in the State of Tamil Nadu, earlier filed a Writ Petition before this Court, challenging the Goods Detention Notice in W.P.No. 32392 of 2015. The said Writ Petition was disposed of with a direction to the second respondent to release the goods on an undertaking that the petitioner will pay 'one time tax', without prejudice to their rights. On the undertaking complied with by the petitioner, the goods have been released. Now, the petitioner has made a representation to the respondents requesting to release the amount as they have produced proof to show that the goods have been delivered at Puducherry. The petitioner further stated that neither the consignor nor the consignee are registered dealers within the State of Tamil Nadu.

4.Heard the learned Additional Government Pleader on the above submissions.

5.Considering the limited prayer sought for by the petitioner, there will be a direction to the second respondent to consider the petitioner's representation dated 08.04.2016, and pass orders on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, during which time, the petitioner shall produce the original documents to prove that the goods have been delivered at Puducherry. The above direction shall be complied with by the second respondent, within a period of three weeks from the date of eight weeks from the date on which the personal hearing is concluded. No costs.

-s/d-

Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

To

- 1 The Principal Secretary/
Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai.
- 2 The Deputy Commercial Tax Officer
Pattanur Checkpost, Morattandi
Villupuram District.

+ 1 cc to M/s.Adithya Reddy, Advocate SR 31031

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 30767

bvr(co)

prk16/6

W.P.No.19297 of 2016